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Special Fuel (Diesel) Use Tax Return Supplemental Contractors Report – MF-15

Trade Name (DBA)	Permit #	Quarter Ending
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This form is provided to the contractor for reporting tax-paid fuel usage and aggregate on all taxable projects.

Prepare MF-15 and attach to your MF-12C if you are:

- Asking for a refund, and/or
- The end-user liable for the tax on fuel used to produce aggregate used on public road projects.

Section I

Round to nearest gallon

1. Gallons used during quarter on all taxable project sites:	Gal	
2. Gallons used to produce materials: (Total from Section 2)	Gal	
3. Total gallons used: (Add lines 1 and 2)		Gal
4. List any exempt gallons: <i>List only gallons used in non-combustible engines such as heaters, burners, dryers, etc.</i>	Gal	
5. Net taxable gallons: (Line 3 minus Line 4) <i>Enter on line 8 of MF-12C</i>		Gal

Section 2

Total aggregate used on job but not produced at job site (i.e. Tons aggregate used in concrete, asphalt, road bed, etc).
The back of this form may be used as a tool to total all of your aggregate by project.

Tons of Aggregate	.28 or .13	Gallons
<i>To compute gallons, multiply tons of aggregate by .28 if diesel generator was used or .13 if electrical power was used.</i>		
Total gallons: (enter on line 2 of Section I)		

Asphalt is composed of 94% aggregate. (1 cu. yd = 1.88 tons)

Concrete is composed of 75% aggregate. (1cu. yd = 2 tons)

Gravel is composed of 100% aggregate. (1 cu. yd = 1.85 tons)

.28 gallons per ton is based on industry average. (.13 gallons per ton may be used if electrical power is purchased from a commercial source.)

Examples:

Concrete

100cu. yd. of concrete = 200 tons.
 200 tons X .75 = 150 tons of aggregate.
 150 tons X .28 = 42 gallons. (diesel generator)
 150 tons X .13 = 19.5 gallons (electrical power)

Asphalt

100 cu. yd of asphalt = 188 tons.
 188 tons X .94 = 176.72 tons of aggregate.
 176.72 tons X .28 = 49.48 gallons.

The following schedules are optional. They are provided for your convenience to compile

information for the front of this form.

Total Gallons Used on Taxable Projects:

Project Number	Project Description	Tax-Paid Gallons Used
Total Gallons Used this Quarter <i>Enter this total in Section 1, line 1.</i>		

Fuel Used in Non-Combustible Engines:

Project Number	Project Description	Tax-Paid Gallons Used	Purpose
Total Exempt Gallons <i>Enter this total in Section 1, line 4</i>			

Gallons Used to Produce Materials:

Project Number	Project Description	Tons of Aggregate	Rate	Gallons
			.28 or .13	
			.28 or .13	
			.28 or .13	
			.28 or .13	
			.28 or .13	
			.28 or .13	
Total Gallons Used to Produce Materials <i>Enter this total in Section 2</i>				